

AGENDA
ADMINISTRATIVE RULE MEETING
UTAH STATE TAX COMMISSION

Friday, January 11, 2008 • 210 North 1950 West
Commission Hearing Room 1025 • 210 North 1950 West
Salt Lake City Utah

- 1 Commission Business
 - 1.1 Call to Order
 - 1.2 Approval of Minutes for October 1, 2007 and November 27, 2007

2 Proposed Rules for Adoption by the Commission

There will be public comment and discussion prior to Commission action.

- 2.1 R861-1A-24 Formal Adjudicative Proceedings Pursuant to Utah Code Ann. Sections 59-1-502.5, 63-46b-8, and 63-46b-10.

Proposed amendment makes technical changes; clarifies the commission practice that evidence presented at the initial hearing is not included in the record of the formal hearing unless specifically requested by a party and admitted by the presiding officer.

- 2.2 R861-1A-26 Procedures for Formal Adjudicative Proceedings Pursuant to Utah Code Ann. Sections 59-1-501 and 63-46b-6 through 63-46b-11.

Proposed amendment codifies commission practice and ensures that the officer presiding over a tax appeal is aware that he or she may inform a party of the party's rights under the Utah Rules of Civil Procedure.

- 2.3 R861-1A-20 Time of Appeal Pursuant to Utah Code Ann. Sections 59-1-301, 59-1-501, 59-2-107, 59-7-517, 59-10-532, 59-10-533, 59-10-535, 59-12-114, 59-13-210, 63-46b-3, 63-46b-14.

Proposed amendment indicates that an electronically-filed document for a redetermination of tax is timely filed if received no later than midnight of the time frame provided by statute.

3 Other Items / Adjourn

Although the formal public comment period published through the Division of Administrative Rules has concluded for the rules posted on this agenda, the Commission will accept comments on these rules at the meeting and prior to the meeting in writing. Comments can be addressed to Commissioner Dixon and emailed to clee@utah.gov, faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W., Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at www.tax.utah.gov. If you would like to receive notice of future rule items, email clee@utah.gov with your name, email address and request to be added to the Tax Commission rules list server.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this agenda was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah

and on the Tax Commission Website at www.tax.utah.gov. The Commission public information officer also provided copies of this agenda for the news media via electronic transmission.

Posted: 1/??/08